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**WALKER RIVER PAIUTE TRIBE**

**Indirect Cost Proposal  
For the period January 1, 2014  
through December 31, 2014**

**WALKER RIVER PAIUTE TRIBE  
INDIRECT COST PROPOSAL  
For the period January 1, 2014 through December 31, 2014**

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# PETE MAGEE, CPA & ASSOCIATES, INC.

CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

To the Tribal Council  
Walker River Paiute Tribe  
Schurz, Nevada

We have compiled the accompanying projected indirect cost rate proposal of the Walker River Paiute Tribe for the year ending December 31, 2014, in accordance with standards established by the American Institute of Certified Public Accountants.

The accompanying projection and this report were prepared for use by the U.S. Department of Interior in negotiating an indirect cost rate and should not be used for any other purpose.

A compilation is limited to presenting in the form of a projection information that is the representation of management and does not include evaluation of the support for the assumptions underlying the projection. We have not examined the projection and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, even if the proposed indirect cost rate is granted, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

*Pete Magee, CPA & Associates, Inc.*

Reno, Nevada  
January 30, 2014

6180 Sierra Mesa Drive  
Reno, NV 89511  
Phone: (866) 487-4797  
Fax: (775) 853-3477

Email: [petemagee@earthlink.net](mailto:petemagee@earthlink.net)

**WALKER RIVER PAIUTE TRIBE**  
**INDIRECT COST PROPOSAL**  
**For the period January 1, 2014 through December 31, 2014**

**INTRODUCTION**

The Walker River Paiute Tribe (the Tribe) is a government entity located in Schurz, NV, approximately 80 miles West of Reno, NV. The governing body of the Tribe is the Tribal Council consisting of all members of the Tribe. A Tribal Council of seven members are elected by the membership, from which three officers are then selected. The services provided by the Tribe include general government, education, and a variety of social and health services. The Tribe also owns and operates a small gas station / convenience store and a fireworks store.

The Tribe has been receiving an indirect rate from the Department of Interior for many years. The fiscal year (FY) 2014 proposal is based upon estimated budgets for all programs to be administered by the Tribe during the period January 1, 2014 through December 31, 2014. We have included all programs administered by the Tribe in the proposal. The proposed 2014 indirect cost pool is also based on budgeted amounts.

We have included audited financial statements for all FY 2012 direct program expenditures and the indirect cost pool. Our computation for the proposed FY 2014 rate is 32.75 percent, which is based on an indirect cost pool of \$1,020,005 and direct cost base of \$3,114,215.

The individuals to contact in regard to this proposal are:

Carl Johnson, Chairman  
Walker River Paiute Tribe  
P.O. Box 220  
Schurz, NV 89427  
(775) 773-2306

Jim Melick, Finance Director  
Walker River Paiute Tribe  
P.O. Box 220  
Schurz, NV 89427  
(775) 773-2306

Peter J. Magee, CPA, CFE, CITP, FCPA, CFF, CICA  
Pete Magee, CPA & Associates, Inc.  
6180 Sierra Mesa Street  
Reno, NV 89511  
(877) 487-4797



## Walker River Paiute Tribe

1022 Hospital Road • P.O. Box 220 • Schurz, Nevada 89427

Telephone: (775) 773-2306

Fax: (775) 773-2585

### INDIRECT COST PROPOSAL


For the Period January 1, 2014, through December 31, 2014

#### CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost proposal submitted herewith and that to the best of my knowledge and belief:

- (a) All costs included in this proposal dated January 30, 2014, to establish billing or final indirect cost rates for the period from January 1, 2014 through December 31, 2014, are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (b) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the rate.
- (c) This proposal does not include any costs which are not allowable under applicable cost principles, such as (without limitation): Advertising and public relations costs, entertainment costs, fines and penalties, lobbying costs, and defense and prosecution of criminal and civil proceedings.
- (d) Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, and Tribal schools and programs, including all or portions of the general fund, are separately administered and do not benefit from Tribal administration included in the indirect cost pool.
- (e) Any previous understandings with the National Business Center, Indirect Cost Services have been incorporated into this indirect cost proposal.

I declare under penalty of perjury that the foregoing is true and correct.

  
\_\_\_\_\_  
Carl Johnson, Tribal Chairman  
Walker River Paiute Tribe

2-3-14  
\_\_\_\_\_  
Date

**WALKER RIVER PAIUTE TRIBE**  
**INDIRECT COST PROPOSAL**  
For the period January 1, 2014 through December 31, 2014

**ACCOUNTING SYSTEM**

The Walker River Paiute Tribe (the "Tribes") maintains a windows based *AccuFund Accounting Suite* system. The system is specifically for nonprofit and government agencies with a small to medium sized accounting department. The system is designed to provide functionality required to effectively manage the complex GASB and FASB reporting requirements. Separate journals and ledgers are maintained for each program the Tribes' operate. This includes the General Fund, Special Revenue Fund, Enterprise Fund and the Internal Service Fund which includes the Indirect Cost Pool. The system was developed by AccuFund of Needham, Massachusetts and was installed by the Tribes' in FY 2013.

The modified accrual basis of accounting is used by all government fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenue. Expenditures are recorded when the related fund liability is incurred.

Principal and interest on general long-term debt are recorded as fund liabilities when due. Separate journals and ledgers are maintained for each individual program in the direct cost base. A separate journal and a general ledger are also maintained for the indirect cost pool.

We have not made any significant changes during the proposal fiscal year, (1) to our accounting system, or (2) to the definition or to the accounting treatment of any expense category (e.g. a change in building/equipment costing methodology, capitalization level, or a change in charging an expense from direct to indirect or visa versa).

For fiscal 2014, the Tribe has elected to change from the prior method of determining and negotiating their Indirect Cost Rate. In the past, the Tribe has used salaries as the basis for determining and charging indirect costs to their programs. In this proposal, the Tribe has elected to change from that method to application of the indirect cost to programs based upon all allowable direct base expenditures.

**WALKER RIVER PAIUTE TRIBE**  
**INDIRECT COST PROPOSAL**  
**For the period January 1, 2014 through December 31, 2014**

**POLICY STATEMENT ON DIRECT VERSUS INDIRECT COSTS**

Direct costs consist of those costs which can be readily identified as a direct contract/grant cost and which can be readily addressed as benefiting a particular cost objective.

The following indirect costs incurred for the operation of the administration of the Walker River Paiute Tribe (the "Tribes") have been classified as indirect costs in accordance with the standards for indirect costs as described in OMB Circular A-87 issued by the Office of Management and Budget ("OMB"). For reasons itemized below, these costs have been determined to comply with the above stated criteria and are therefore to be consistently charged as indirect costs within the funding formulas determined by the cognizant agencies. All items listed below have been determined to benefit more than one cost objective and are not readily allocable to benefiting programs.

1. Salaries paid to management and administrative staff of the Tribes.
2. Fringe benefits include the employer's share of FICA (6.2%), Medicare (1.45%), Health Insurance (medical), retirement, unemployment insurance, workers' compensation (various rates), and annual leave paid on behalf of the indirect cost personnel.
3. The Tribal Chairman is paid a salaries and 50 percent of the salary is included in the indirect cost pool. The remaining Council receive a stipend, however, we have included the other Council in the pool for fiscal 2014 consistent with the indirect cost pools of other tribal organizations.
4. Professional Services include the OMB A-133 Single Audit and other CPA services fees paid to an independent certified public accounting firm for the performance of an annual financial and compliance audit. Also, professional service fees paid to consultants and attorneys for services performed in relation to preparation of the indirect cost proposal, drug testing, a management review, and the updating of our management and accounting systems.
5. Lease and rental costs include lease costs for equipment and vehicles used in administrative operations. Further, service agreements are for office equipment and support for related equipment for administrative services.
6. Supplies expenses incurred for office and janitorial supplies utilized during the fiscal year by the administrative office.
7. Printing and Duplication and reproduction costs of leasing copying equipment and related supplies for the copying machines utilized during the fiscal year by the administrative offices.

**WALKER RIVER PAIUTE TRIBE**  
**INDIRECT COST PROPOSAL**  
**For the period January 1, 2014 through December 31, 2014**

**POLICY STATEMENT ON DIRECT-VS-INDIRECT COSTS (continued)**

8. Printing costs incurred by the indirect cost personnel for leased postage equipment, and mailing and shipping costs necessary for the performance of their duties.
9. Telephone costs incurred by the indirect cost personnel for long distance calls, internet access and monthly telephone service charges necessary for the performance of their duties.
10. Utilities costs for heating, cooling, and lighting for space occupied by the indirect cost personnel.
11. Building maintenance costs incurred for the operation and maintenance of buildings used in the conduct of administrative activities. It also includes costs involved in the maintenance of grounds and facilities, including long-term care and repairs and preventative maintenance.
12. Dues and subscription costs incurred by the indirect cost personnel for memberships in and subscriptions to computer services, tribal newsletters, economic development periodicals and other media literature necessary for the conduct of the various indirect departments.
13. Travel and training includes meals, lodging, and transportation costs for indirect personnel conducting Tribal business that is of an indirect nature (i.e., the benefits not directly related to one program, but instead benefits many programs). Per diem follows the guidelines established for the Federal Government by GSA. Training includes registration fees and other costs incurred for indirect personnel to attend workshops and conferences for purposes of maintaining an effective administrative staff.
14. Bonding and insurance costs for insurance include fire, hazard, theft, liability, comprehensive and employee fidelity bonds.

Other indirect costs may be included in the administration of the indirect cost pool. Costs included in the indirect cost pool may not be limited to the above list; however, they are the only such costs foreseen at this time. Each cost is examined for compliance with prescribed criteria before being classified as an indirect cost.



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**WALKER RIVER PAIUTE TRIBE****Indirect Cost Proposal****FY 2014 Rate Computation****For the period January 1, 2014 through December 31, 2014**

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	<u>FY 2012 Actual Costs Incurred *</u>	<u>FY 2014 Proposed Costs Based on Budgeted or Prior Year Costs</u>
Indirect Cost Rate (A / B)	<u>25.02%</u>	<u>32.75%</u>
Indirect Costs	\$ 798,540	\$ 1,009,915
FY 2010 Carryforward to FY 2012	(73,037) **	-
FY 2012 Carryforward to FY 2014	-	10,090
A: Indirect Cost Pool	<u>\$ 725,503</u>	<u>\$ 1,020,005</u>
B: Direct Cost Base	<u>\$ 2,899,749 ***</u>	<u>\$ 3,114,215</u>

\* FY 2012 Actual Costs Reconciled to FY 2012 Audited Financial Statements

\*\* FY 2012 Negotiation Agreement

\*\*\* FY 2012 Direct Cost Base was only Salaries - Tribe decided to move to full expenditures for 2014



**WALKER RIVER PAIUTE TRIBE**  
**Indirect Cost Proposal**  
**FY 2012 Carryforward Computation**  
**For the period January 1, 2014 through December 31, 2014**

Program	FY 2012 Actual Salaries	% of Total	FY 2012 Indirect Cost Pool	Indirect Rate at 24.14%	1/ Collections	Underfunded Indirect	Overfunded Indirect	Under/(Over) Carryforward
BIA (638)	\$ 412,840	14.24%	\$ 103,291	\$ 99,660	\$ 97,717	\$ 1,943	\$ -	\$ 3,631
BIA (non 638)	400,793	13.82%	100,276	96,751	102,099	-	1,823	-
DHHS (638)	532,454	18.36%	133,217	128,534	159,372	-	26,155	-
DHHS (non 638)	200,217	6.90%	50,093	48,332	26,570	21,762	-	1,761
DOT	52,845	1.82%	13,222	12,757	10,795	1,962	-	465
EPA	306,348	10.56%	76,647	73,952	73,952	-	-	2,695
HUD	163,924	5.65%	41,013	39,571	165,082	-	124,069	-
DOA	52,323	1.80%	13,091	12,631	-	12,631	-	460
Homeland	-	0.00%	-	-	-	-	-	-
DOJ	121,443	4.19%	30,384	29,316	25,855	-	-	-
IVLS	1,190	0.04%	298	287	-	3,461	-	1,068
Other / Tribal	655,372	22.60%	163,971	158,207	133,029	287	-	11
Totals	\$ 2,899,749	100.00%	\$ 725,503	\$ 699,998	\$ 794,471	\$ 42,046	\$ 27,977	\$ 10,090

\$ 725,503  
ck figure

- 1/ Source: FY 2012 negotiated indirect cost rate per FY 2012 negotiation agreement.
- 2/ Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a Tribe or Tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."
- 3/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.
- 4/ Total percentages must add to 100.00%.
- 5/ The FY2012 Indirect Cost Pool of \$725,503 includes the previously negotiated FY 2010 overrecovery carryforward to FY 2012 of \$73,037.
- 6/ Indirect cost collections must be reconcilable to the audited financial statements. If indirect cost collections cannot be traced to the audit, the Organization must provide one of the following to support these numbers: (a) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (c) a letter from the CPA who performed the audit.
- 7/ Program shortfalls should be reported to the respective granting agencies.
- 8/ The carryforward was computed based on actual recoveries of indirect costs. Although the Orders for Equitable Relief from the U.S. District Court for the District of New Mexico, filed September 21, 1999, October 5, 2000, June 1, 2001, and August 5, 2002, permitted the Office of Inspector General to correct internal inconsistencies as discussed in the General Accounting Office Report of June 1999, the Court Orders did not approve the carryforward methodology reflected in this schedule. By entering into an indirect cost rate agreement calculated by using this schedule, neither a tribal contractor nor the government waives its respective claims or defenses regarding the contractor's indirect costs or contract support.

Note: The amounts shown as Indirect Cost Collections are based on the Organization's audited financial statements.

**WALKER RIVER PAIUTE TRIBE**  
**Indirect Cost Proposal**  
**FY 2012 Actual Direct Cost Base Salaries**  
**For the period January 1, 2014 through December 31, 2014**

Programs by Funding Agency	FY 2012 Direct Cost Base Salaries	FY 2012 Other Direct Expenditures	FY 2012 Indirect Cost Expenditures	Per SEFA	FY 2012 Direct Cost Base Salaries
<b>FEDERAL PROGRAMS</b>					
<b>P.L. 93-638 PROGRAMS</b>					
<u>Department of the Interior</u>					
<u>Bureau of Indian Affairs</u>					
Aid to Tribal Government - Enrollment	\$ 6,240	\$ 1,048	\$ -	\$ 7,288	\$ 6,240
Judicial Services	58,702	71,795	14,171	144,668	58,702
Law Enforcement	210,276	160,422	50,356	421,054	210,276
Social Services	114,571	57,979	27,658	200,208	114,571
Higher Education	10,865	60,814	2,590	74,269	10,865
Housing Improvement Program	-	-	-	-	-
Johnson O'Malley	12,186	10,205	2,942	25,333	12,186
Subtotal	<u>412,840</u>	<u>362,263</u>	<u>97,717</u>	<u>872,820</u>	<u>412,840</u>
<u>Department of Health and Human Services</u>					
<u>Indian Health Service</u>					
Community Health Center	532,454	1,245,789	159,372	1,937,615	532,454
Subtotal	<u>532,454</u>	<u>1,245,789</u>	<u>159,372</u>	<u>1,937,615</u>	<u>532,454</u>
<b>NON P.L. 93-638 PROGRAMS</b>					
<u>Department of the Interior</u>					
<u>Bureau of Indian Affairs</u>					
Roads Maintenance	80,472	38,121	19,426	138,019	80,472
Water Resources	29,229	111,538	7,056	147,823	29,229
Attorney Fees	-	61,512	-	61,512	-
Road Construction	41,746	97,945	10,077	149,768	41,746
<u>Bureau of Reclamation</u>					
NFWF Conveyance of Water	8,162	242,799	1,971	252,932	8,162
Legal and Professional Service Water Claims	20,775	251,257	6,931	278,963	20,775
Fish Hatchery	31,660	26,637	7,643	65,940	31,660
Water Lease and Purchase Program	120,948	70,588	29,269	220,805	120,948
<u>Fish and Wildlife Service</u>					
Tamarisk Special Projects	34,482	9,087	6,911	50,480	34,482
Fishery Improvement	33,319	12,076	8,043	53,438	33,319
Fish & Wildlife Partners	-	341	-	341	-
Fish & Wildlife Management Assistance	-	27,768	4,772	32,540	-
Subtotal	<u>400,793</u>	<u>949,669</u>	<u>102,099</u>	<u>1,452,561</u>	<u>400,793</u>
<u>Department of Health and Human Services</u>					
<u>Indian Health Service</u>					
Special Diabetes - Lovelock	36,979	69,903	8,927	115,809	36,979
Special Diabetes	73,086	95,000	17,643	185,729	73,086
ARRA - Child Care Block Grant	-	-	-	-	-
<u>Administration on Aging</u>					
Nutrition Services Incentive Program	-	19,374	-	19,374	-
Title VI Seniors	29,137	46,072	-	75,209	29,137
Drug Free Community	51,935	35,187	-	87,122	51,935
Injury Prevention Program	-	3,515	-	3,515	-
<u>Passed through the State of Nevada</u>					
BADA - Bureau of Alcohol & Drug Abuse	9,080	1,913	-	10,993	9,080
Family Violence Prevention	-	10,535	-	10,535	-
Subtotal	<u>200,217</u>	<u>281,499</u>	<u>26,570</u>	<u>508,286</u>	<u>200,217</u>
<u>Department of Transportation</u>					
Indian Highway Safety Program	52,845	8,433	10,795	72,073	52,845
Subtotal	<u>52,845</u>	<u>8,433</u>	<u>10,795</u>	<u>72,073</u>	<u>52,845</u>

**WALKER RIVER PAIUTE TRIBE**
**Indirect Cost Proposal**
**FY 2012 Actual Direct Cost Base Salaries**
**For the period January 1, 2014 through December 31, 2014**

Programs by Funding Agency	FY 2012 Direct Cost Base Salaries	FY 2012 Other Direct Expenditures	FY 2012 Indirect Cost Expenditures	Per SEFA	FY 2012 Direct Cost Base Salaries
<b>Environmental Protection Agency</b>					
CAA 103 - Tribal Air Program	33,940	14,425	8,193	56,558	33,940
Water Pollution	49,217	118,726	11,881	179,824	49,217
EPA Clean Water	46,561	16,741	11,240	74,542	46,561
UXO Assessment	29,927	17,023	7,224	54,174	29,927
TREX 4	38,865	60,784	9,382	109,031	38,865
Anaconda Support Agreement	-	230	-	230	-
General Assistance Program	107,838	31,740	26,032	165,610	107,838
Subtotal	306,348	259,669	73,952	639,969	306,348
<b>Department of Housing and Urban Development</b>					
NAHASDA	163,924	1,613,123	165,082	1,942,129	163,924
Subtotal	163,924	1,613,123	165,082	1,942,129	163,924
<b>Department of Agriculture</b>					
APHIS/NDOA Weed Management	26,369	22,017	-	48,386	26,369
Feasibility	-	6,000	-	6,000	-
EQUIP NRCS	25,954	93,073	-	119,027	25,954
Subtotal	52,323	121,090	-	173,413	52,323
<b>Department of Homeland Security</b>					
Emergency Management (EMPG)	-	13,727	-	13,727	-
Subtotal	-	13,727	-	13,727	-
<b>Department of Justice</b>					
COPS TRGP	-	613	-	613	-
Tribal Youth Program	33,252	19,872	7,912	61,036	33,252
BJA FY10 CTAS	74,328	23,099	17,943	115,370	74,328
<b>Passed through State of Nevada</b>					
Victims of Crime	13,863	7,128	-	20,991	13,863
Subtotal	121,443	50,712	25,855	198,010	121,443
<b>Institute of Museum and Library Services</b>					
Library Services	1,190	4,810	-	6,000	1,190
Subtotal	1,190	4,810	-	6,000	1,190
<b>Total Federal Programs</b>	<b>2,244,377</b>	<b>4,910,784</b>	<b>661,442</b>	<b>7,816,603</b>	<b>2,244,377</b>
<b>OTHER PROGRAMS / TRIBAL</b>					
Other programs	49,051	1,392,371	-	1,441,422	49,051
Tribal Programs	304,124	727,167	76,458	1,107,749	304,124
Enterprises	302,197	525,944	56,571	884,712	302,197
Total Other Programs / Tribal	655,372	2,645,482	133,029	3,433,883	655,372
<b>Total Federal and Other Programs / Tribal</b>	<b>\$ 2,899,749</b>	<b>\$ 7,556,266</b>	<b>\$ 794,471</b>	<b>\$ 11,250,486</b>	<b>\$ 2,899,749</b>

**WALKER RIVER PAIUTE TRIBE**  
**Indirect Cost Proposal**  
**FY 2014 Proposed Direct Cost Base**  
**For the period January 1, 2014 through December 31, 2014**

Programs by Funding Agency/ P.L. 93-638 PROGRAMS	Proposed FY 2014 Expenditures	Exclusions							FY 2014 Direct Cost Base
		Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds	Unallowable Costs	Directly Funded Indirects	Indirect Cost Expenditure	
<b>FEDERAL PROGRAMS</b>									
<b>Department of the Interior</b>									
<b>Bureau of Indian Affairs</b>									
<b>Aid to Tribal Government - Enrollment</b>	\$ 50,000	-	-	-	-	-	-	14,000	\$ 36,000
<b>Judicial Services</b>	150,000	-	-	-	-	-	-	42,000	108,000
<b>Law Enforcement</b>	400,000	-	-	-	-	-	-	100,000	300,000
<b>Social Services</b>	200,000	-	-	-	-	-	-	56,000	144,000
<b>Higher Education</b>	75,000	-	-	-	-	-	-	21,000	54,000
<b>Housing Improvement Program</b>	25,000	-	-	-	-	-	-	-	25,000
<b>Johnson O'Valley</b>	25,000	-	-	-	-	-	-	7,000	18,000
<b>Subtotal</b>	925,000	-	-	-	-	-	-	240,000	685,000
<b>Department of Health and Human Services</b>									
<b>Indian Health Service</b>									
<b>Community Health Center</b>	2,000,000	195,000	750,000	-	-	175,000	-	246,400	653,600
<b>Subtotal</b>	2,000,000	195,000	750,000	-	-	175,000	-	246,400	653,600
<b>NOV P.L. 93-638 PROGRAMS</b>									
<b>Department of the Interior</b>									
<b>Bureau of Indian Affairs</b>									
<b>Roads Maintenance</b>	125,000	125,000	-	-	-	-	-	-	-
<b>Water Resources</b>	150,000	25,000	15,000	-	-	-	-	27,500	82,500
<b>Bureau of Reclamation</b>									
<b>Water Lease and Purchase Program</b>	564,628	75,000	125,000	-	-	-	-	41,157	123,471
<b>Fish and Wildlife Service</b>									
<b>Fish &amp; Wildlife Management Assistance</b>	5,000	-	-	-	-	-	-	1,250	3,750
<b>Subtotal</b>	644,628	225,000	140,000	-	-	-	-	69,907	209,721
<b>Department of Health and Human Services</b>									
<b>Indian Health Service</b>									
<b>Special Diabetes</b>	125,000	-	-	-	-	-	-	35,000	90,000
<b>Administration on Aging</b>									
<b>Nutrition Services Incentive Program</b>	20,000	-	-	-	-	-	-	5,600	14,400
<b>Title VI Seniors</b>	75,000	-	-	-	-	-	-	21,000	54,000
<b>Drug Free Community</b>	87,000	-	-	-	-	-	-	24,360	62,640
<b>Injury Prevention Program</b>	3,500	-	-	-	-	-	-	-	3,500
<b>Passed through the State of Nevada</b>									
<b>BADA - Bureau of Alcohol &amp; Drug Abuse</b>	10,000	-	-	-	-	-	-	-	10,000
<b>Family Violence Prevention</b>	10,000	-	-	-	-	-	-	-	10,000
<b>Subtotal</b>	330,500	-	-	-	-	-	-	85,960	244,540
<b>Department of Transportation</b>									
<b>Indian Highway Safety Program</b>	75,000	75,000	-	-	-	-	-	-	-
<b>Subtotal</b>	75,000	75,000	-	-	-	-	-	-	-

See accompanying accountants' compilation report

**WALKER RIVER PAIUTE TRIBE**

**Indirect Cost Proposal**

**FY 2014 Proposed Direct Cost Base**

For the period January 1, 2014 through December 31, 2014

Programs by Funding Agency	Proposed FY 2014 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Exclusions				Directly Funded Indirects	Indirect Cost Expenditure	FY 2014 Direct Cost Base
					Passthrough Funds	Unallowable Costs					
<b>Environmental Protection Agency</b>											
CAA 103 - Tribal Air Program	55,000	-	15,000	-	-	-	-	-	-	-	40,000
Water Pollution	180,000	-	25,000	-	-	-	-	-	-	43,400	111,600
EPA Clean Water	75,000	-	20,000	-	-	-	-	-	-	15,400	39,600
General Assistance Program	175,000	-	10,000	-	-	-	-	-	-	46,200	118,800
Subtotal	485,000	-	70,000	-	-	-	-	-	-	105,000	310,000
<b>Department of Housing and Urban Development</b>											
NAHASDA	2,000,000	1,250,000	125,000	-	-	-	-	-	-	175,000	450,000
Subtotal	2,000,000	1,250,000	125,000	-	-	-	-	-	-	175,000	450,000
<b>Department of Agriculture</b>											
APHIS/NDOW Weed Management	25,000	-	-	-	-	-	-	-	-	-	25,000
EQUIP NRCS	25,000	-	-	-	-	-	-	-	-	-	25,000
Subtotal	50,000	-	-	-	-	-	-	-	-	-	50,000
<b>Department of Justice</b>											
COPS TRGP	25,000	-	-	-	-	-	-	-	-	-	25,000
Tribal Youth Program	65,000	-	-	-	-	-	-	-	-	-	65,000
Passed through State of Nevada	3,354	-	-	-	-	-	-	-	-	-	3,354
Victims of Crime	93,354	-	-	-	-	-	-	-	-	-	93,354
Subtotal	186,708	-	-	-	-	-	-	-	-	-	186,708
<b>Institute of Museum and Library Services</b>											
Library Services	6,000	-	-	-	-	-	-	-	-	-	6,000
Subtotal	6,000	-	-	-	-	-	-	-	-	-	6,000
<b>Total Federal Programs</b>	<b>6,609,482</b>	<b>1,745,000</b>	<b>1,085,000</b>	<b>-</b>	<b>-</b>	<b>175,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>922,267</b>	<b>2,682,215</b>
<b>OTHER PROGRAMS / TRIBAL</b>											
Other programs	40,000	-	-	-	-	-	-	-	-	11,200	28,800
Tribal Programs	285,000	-	-	-	-	-	-	-	-	79,800	205,200
Internal Service Fund	1,020,005	-	-	1,020,005	-	-	-	-	-	-	-
Enterprises (separately administered)	275,000	-	-	-	-	-	-	-	-	77,000	198,000
Total Other Programs / Tribal	1,620,005	-	-	1,020,005	-	-	-	-	-	168,000	432,000
<b>Total Federal and Other Programs / Tribal</b>	<b>\$ 8,229,487</b>	<b>\$ 1,745,000</b>	<b>\$ 1,085,000</b>	<b>\$ 1,020,005</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 1,090,267</b>	<b>\$ -</b>	<b>\$ 3,114,215</b>	

WALKER RIVER PAIUTE TRIBE  
Indirect Cost Proposal  
FY 2012 Actual Indirect Cost Pool  
For the period January 1, 2014 through December 31, 2014

Title / Description	Actual FY 2012 Costs @ 100%	Unallowable	Directly Funded Indirect	Benefit Direct Functions	Actual FY 2012 Indirect Pool	% Included in Pool	Comments
<b>SALARIES:</b>							
Tribal Chairman (50%)	\$ 72,630	-	-	\$ 40,395	\$ 32,235	44%	
Tribal Council (50%)	40,719	-	-	38,859	1,860	5%	
Tribal Executive Assistant (50%)	20,194	-	-	2,640	17,554	87%	
Tribal Administrator	42,066	-	-	-	42,066	100%	
Finance Director	31,313	-	-	-	31,313	100%	
Finance Assistant	56,016	-	-	-	56,016	100%	
Human Resources	34,079	-	-	1,285	32,794	96%	
Accounts Payable Clerk	27,144	-	-	-	27,144	100%	
Payroll / Accounts Receivable Clerk	46,270	-	-	-	46,270	100%	
Maintenance	79,264	-	-	22,385	56,879	72%	
Receptionist	46,641	-	-	17,259	29,382	63%	
Junior	51,467	-	-	50,567	900	2%	
Subtotal Salaries	547,803	-	-	173,589	374,214		
Fringe Benefits on the Above Salaries	140,831	-	-	-	140,831	100%	Taxes and Insurances
Operating Supplies and Materials	15,479	-	-	-	15,479	100%	
Insurance	105,569	-	-	-	105,569	100%	
Travel	11,383	-	-	-	11,383	100%	
Training	2,764	-	-	-	2,764	100%	
Repairs and Maintenance	28,152	-	-	-	28,152	100%	
Professional Services	49,714	-	-	-	49,714	100%	
Telephone	13,883	-	-	-	13,883	100%	
Printing and publications	2,127	-	-	-	2,127	100%	
Committee stipends / council	16,400	-	-	-	16,400	100%	
Rental and Leasing	8,300	-	-	-	8,300	100%	
Utilities	16,198	-	-	-	16,198	100%	
Postage and Freight	11,240	-	-	-	11,240	100%	
Advertising	2,130	-	-	-	2,130	100%	
Other	136	-	-	-	136	100%	
Total Indirect Costs	\$ 972,120	\$ -	\$ -	\$ 173,589	798,540		
FY 2010 Overrecovery Carryforward to FY 2012					(73,037)		
FY 2012 Indirect Cost Pool as Adjusted to Include FY 2010 Over recovery Carryforward					\$ 725,503		

**WALKER RIVER PAIUTE TRIBE**  
**Indirect Cost Proposal**  
**FY 2014 Proposed Indirect Cost Pool**  
**For the period January 1, 2014 through December 31, 2014**

Title / Description	Proposed FY 2014 Costs @ 100%	Unallowable	Directly Funded Indirect	Benefit Direct Functions	Actual FY 2014 Indirect Pool	% Included in Pool	Increase/ Decrease % over 2012 Actual	Comments
<b>SALARIES:</b>								
Tribal Chairman (50%)	74,000	-	-	37,000	37,000	50%	13%	Full time position / better allocation
Tribal Council (50%)	42,000	-	-	21,000	21,000	50%	1029%	Put Council in pool like most organizations
Tribal Executive Assistant (50%)	35,000	-	-	17,500	17,500	50%	0%	Full time position / better allocation
Finance Director	45,000	-	-	-	45,000	100%	7%	Full time position / better allocation
Human Resources	60,000	-	-	-	60,000	100%	140%	Position filled in 2013
Accounts Payable Clerk	35,000	-	-	-	35,000	100%	7%	Full time position / better allocation
Payroll / Accounts Receivable Clerk	45,000	-	-	-	45,000	100%	7%	Full time position / better allocation
Maintenance	48,000	-	-	-	48,000	100%	65%	Position filled in 2013
Receptionist	63,000	-	-	5,000	58,000	92%	4%	Minor pay increase
Janitor	50,000	-	-	20,000	30,000	60%	2%	Better allocation of employee time
Subtotal Salaries	521,000	-	-	24,000	28,000	54%	2%	Portion of position paid directly
	624,000	-	-	124,500	499,500	54%	3011%	Indirect needs to pay share of janitorial
Fringe Benefits on the Above Salaries	230,880	-	-	46,065	184,815	80%	31%	Higher Benefit Costs / More subject wages
Operating Supplies and Materials	16,000	-	-	-	16,000	100%	3%	Small increase in supplies
Insurance	110,000	-	-	-	110,000	100%	4%	Insurance costs keep going up
Travel	12,000	-	-	-	12,000	100%	5%	Travel for indirect personnel
Training	3,000	-	-	-	3,000	100%	9%	Training for new indirect employees
Repairs and Maintenance	30,000	-	-	-	30,000	100%	7%	Older Building / Equipment
Professional Services	7,500	-	-	-	7,500	100%		
Legal	55,000	-	-	-	55,000	100%		Audit Services
Consultants	10,000	-	-	-	10,000	100%		Consulting Services
Telephone	15,000	-	-	-	15,000	100%	8%	New TI lines
Printing and Publications	2,200	-	-	-	2,200	100%	3%	Dues and Subscriptions
Committee stipends / council	17,000	-	-	-	17,000	100%	4%	Council / Committee
Maintenance Agreements	8,000	-	-	-	8,000	100%	N/A	Software Annual Fees
Rental and Leasing	8,500	-	-	-	8,500	100%	2%	No significant change
Utilities	17,000	-	-	-	17,000	100%	5%	Increase in utility costs
Postage and Freight	12,000	-	-	-	12,000	100%	7%	Increase in postage costs
Advertising	2,250	-	-	-	2,250	100%	6%	Ads to hire new indirect employees
Other	150	-	-	-	150	100%	10%	Miscellaneous uncategorized items
Total Indirect Costs	\$ 1,180,480	\$ -	\$ -	\$ 170,565	\$ 1,009,915			
FY 2012 Overrecovery Carryforward to FY 2014					10,090			
FY 2014 Indirect Cost Pool as Adjusted to Include FY 2012 Over recovery Carryforward					\$ 1,020,005			



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**WALKER RIVER PAIUTE TRIBE****Indirect Cost Proposal****Reconciliation of Financial Statement Costs (FY 2012) to Indirect Cost Proposal for FY 2014****For the period January 1, 2014 through December 31, 2014**

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<u>Costs Per Audited 2012 Financial Statements:</u>		<u>Reference</u>
General Fund	\$ 1,441,422	A-133 p. 8
Public Safety and Judicial Fund	1,201,956	A-133 p. 8
Housing Fund	2,083,116	A-133 p. 8
Health Fund	2,632,196	A-133 p. 8
Water and Land Fund	1,628,070	A-133 p. 9
Other Fund	10,348	A-133 p. 9
Nonmajor Governmental Funds	1,368,666	A-133 p. 9
Enterprise Funds	884,712	A-133 p. 11
Total Costs to be Accounted for:	<u>\$ 11,250,486</u>	
 <u>Costs Per Indirect Cost Proposal (Actual Costs):</u>		
Direct Cost Base Salaries	2,899,749	ICP p. 10
Other Direct Expenditures	7,556,266	ICP p. 10
Indirect Cost Expenditures	794,471	ICP p. 10
Total Costs Accounted For	<u>\$ 11,250,486</u>	
 Difference	 <u>\$ -</u>	

**WALKER RIVER PAIUTE TRIBE**  
**INDIRECT COST PROPOSAL**  
**For the period January 1, 2014 through December 31, 2014**

**INDIRECT COST PERSONNEL JUSTIFICATIONS**

The following account of each position should provide the necessary justification to fund administrative costs through the indirect cost pool for fiscal 2014.

**Tribal Government - Tribal Chairman, Vice-Chairman, Secretary/Treasurer**

These positions are responsible for all activities of the Tribes. They spend a minimum of 50% of their time in the administration of programs that receive services from the indirect cost pool. Accordingly, they are included in the indirect cost pool at 50%, with the remaining 50% excluded. Their time is documented on a bi-weekly basis.

**Tribal Administrator**

The Tribal Administrator is responsible and accountable for the delivery of services to the general Tribe public through implementation of administrative functions. The Tribal Administrator represents and supports programs in the administrative related functions with federal and state contracts and grants, and Tribal funded programs. Specifically, this person serves as administrator to the Tribal Chairperson and the Tribal Council. In addition, the administrator is responsible to oversee and direct fiscal management of all tribal operated programs by providing technical assistance to the fiscal department and approves all financial reports for the Tribal Council and funding agencies.

**Fiscal Officer**

This position serves as the Fiscal Officer of the programs and is responsible for maintaining, balancing and overall fiscal continuity. The Fiscal Officer is responsible for proper accountability of all program funds including fund accounting and distribution of grant funds to programs. In addition, she is responsible for development and administration of the accounting systems which address the cash flow of the Tribe. Other duties include: financial planning and input on all financial expenses, coordinates with auditors and funding agencies, purchase order control, reimbursement requests, and account maintenance activities. Preparation of financial and statistical reports and statements, account analysis and special studies, as requested by the Tribal Administrator.

**Secretary & Receptionist**

This position serves as the receptionist/clerk typist for the tribal office. Performs routine office procedures such as typing, filing, office mail, telephone answering and forwarding calls to the appropriate personnel, and set up and confirmation of appointments and meetings.

**WALKER RIVER PAIUTE TRIBE  
INDIRECT COST PROPOSAL  
For the period January 1, 2014 through December 31, 2014**

**INDIRECT COST PERSONNEL JUSTIFICATIONS (continued)**

**Custodian**

The cleaning services and maintenance provided by this position serves all programs in proportion to their space. Responsible for routine cleaning and maintenance, the custodian is responsible for the entire tribal office complex and the functionality of all fixed components. With access to all areas, the custodian is additionally responsible for maintaining all fixed asset records.